

Seminar and Workshop Fees

Objective

To account for expenditures and receipts related to agency-conducted seminars, conferences and workshops when funds have not been directly appropriated for this purpose.

Policy

[Minnesota Statutes Section 16A.721](#) authorizes the Commissioner of Finance to set procedures for charging fees for seminars and workshops conducted by state agencies. The commissioner authorizes each agency to establish an appropriation account in which the receipts for seminars and workshops may be deposited, and from which expenses related to them may be paid. At no time may the payments for expenditures exceed the deposited receipts.

Unobligated balances in these accounts may be carried forward provided that the funds are expended in the following fiscal year. However, all unobligated balances that are not to be carried forward must be canceled to the general fund.

Procedures

Step #	Actions to be Performed	Responsible Party
1	Determine the need for conducting a seminar or workshop for which funds have not been directly appropriated.	Agency
2	Request an appropriation account be established in the Special Revenue Fund (Fund 200), to receive seminar and workshop fees. For procedures on establishing an appropriation account see MAPS procedure #0306-01 (Appropriations) . Use appropriation type code 04 to allow carryover, and budget authority O to allow encumbrances to be entered based on estimated receipts.	Agency
3	After the appropriation account is established, estimate the amount of receipts that will be generated by the seminar or	Agency

	workshop and set up a revenue budget as explained in MAPS procedure #0308-01 (Revenue Budgets) . The receipts will be a dedicated to the seminar or workshop appropriation account. Use revenue source code 8700.	
4	Allot planned expenditures according to established MAPS procedure #0306-02 (Allotment Accounts) .	Agency
5	Deposit receipts from non-state participants with a Cash Receipt (CR) document. Request that state agencies transfer funds with a Payment Voucher 2 (PV2) document or a PV6 document if the advanced receivables system is being used.	Agency
6	<p>At fiscal year end, review the unobligated balances of the seminar or workshop accounts. Determine if the dollar amounts will be expended in the following year.</p> <p>All balances that will not be expended in the following fiscal year must be transferred to the General Fund (Finance Non-Operating appropriation account G9R-100-7000-705) prior to fiscal year closing to be canceled. The Minnesota Management & Budget will also review unobligated balances in Seminar and Workshop appropriation accounts to verify that the balances should not cancel.</p>	Agency

See Also

[MAPS Operating Policy and Procedure 0308-01 - Revenue Budgets](#)

[MAPS Operating Policy and Procedure 0306-01 - Appropriations](#)

[MAPS Operating Policy and Procedure 0306-02 - Allotment Accounts](#)